

## **REG-73-008 REFUNDS**

008.01 A claim for refund of fuels taxes must be filed on forms prescribed by the Department within three years from the date of payment of the tax and will be allowed upon sufficient showing that the tax was paid to Nebraska on:

008.01A Fuels destroyed. Claims shall be in writing and filed with the department and include sufficient documentation to substantiate the cause of loss and the number of gallons of fuel destroyed. Newspaper accounts, copies of original records, or insurance claims may be submitted for this purpose.

008.01B Fuels purchased by someone other than a licensed supplier, distributor, wholesaler, or importer in this state and sold in a state other than Nebraska.

008.01C Fuels purchased on a Nebraska Indian reservation if the purchaser is a Native American who resides on a Nebraska Indian reservation.

008.01D Motor vehicle fuel, methanol, diesel fuel, compressed fuels and all blending agents or fuel expanders when the fuel is used for buses equipped to carry more than seven persons for hire and engaged entirely in the transportation of passengers for hire within municipalities or within a radius of six miles thereof. In lieu of the excise taxes, the owner or agent of the buses shall pay an equalization fee equal to twice the amount of the registration fee applicable to such vehicles under Nebraska law. The equalization fee must be paid to the county treasurer of the county where the owner resides in the same manner as the registration fee and be disbursed and allocated as a registration fee.

008.02 In the case of aircraft fuels, a claim for refund of aircraft fuels tax is allowed in the full amount of tax paid if the aircraft fuels were purchased and consumed in connection with flying instruction conducted by an air school approved by the Federal Aviation Administration (FAA). Claims shall be filed with the department within seven months from the date of purchase or invoice on forms prescribed by the Department.

008.03 In the case of aircraft fuels, any person purchasing motor vehicle fuels (e.g., gasoline) for use in an aircraft converted to run on motor vehicle fuels may obtain a refund of the motor vehicle fuels tax paid which exceeds the purchaser's aircraft fuels tax liability. Claims for refund shall be filed on forms prescribed by the Department. The purchaser must submit a copy of the Federal Aviation Administration certificate establishing that the

purchaser's aircraft has been converted to run on motor vehicle fuels and such other documentation as the Department deems necessary to support the purchaser's claim for refund.

008.04 Credit for taxes paid on fuels which are exempt from tax under the situations reflected in Reg-73-003 shall be taken on the licensee's appropriate Nebraska fuels tax return.

008.05 Documentation to support a claim for refund or credit for tax paid on diesel fuel used for a tax exempt purpose shall include copies of purchase invoices indicating the amount of tax paid; type of equipment in which the fuel was used; and a list of each exempt use showing the date and number of gallons per use.

008.06 No refund shall be made in any amount less than two dollars. Refund claims may only be filed once per month. Interest shall not accrue on refund claims or other overpayments of tax.

(Section 66-489, 66-672, 66-6,109.01 and 66-726, R.R.S. 1996, 3-150 and 3-151, R.R.S. 1997. November 1, 2001.)